

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Petitioner,

v.

RICHARD E. LOYD,

Respondent.

No. 15-mc-5032

ORDER OF REFERENCE AND
DIRECTING RESPONDENT TO
SHOW CAUSE

Upon the Petition of the United States Attorney for the above-named district, and the Exhibits attached thereto, including the declaration of investigating Revenue Officer Paul Shipley, it is hereby ORDERED THAT:

1. The Petition herein is referred to United States Magistrate Judge David W. Christel pursuant to 28 U.S.C. § 636(b)(1). The Magistrate Judge shall review all pleadings, shall determine whether a hearing is required, shall schedule and preside over such hearing, and shall take such other actions as he/she deems necessary to accomplish the purposes of

ORDER OF REFERENCE AND DIRECTING
RESPONDENT TO SHOW CAUSE - 1

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1 the Order. The Magistrate Judge shall thereafter submit his/her proposed Order, proposed
2 Findings of Fact and Conclusions of Law, or such other documents as he/she deems
3 appropriate. The originals thereof shall be filed with the Clerk, and copies provided to all
4 parties.
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6 2. A copy of this Order, together with the Petition and Exhibits thereto, shall be
7 personally served upon the respondent (or left with a person of suitable age and discretion at
8 the respondent's residence) within three (3) weeks of the date of this Order. Within fourteen
9 (14) days thereafter, the petitioner shall file proof of service, or shall seek additional time to
10 make such service. If the petitioner fails to comply with this paragraph, this action shall be
11 subject to dismissal forthwith.
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13 3. The respondent may file with the Court, not later than two (2) weeks after
14 service of this Order upon him, a statement detailing any objections to enforcement of the
15 Internal Revenue Service summons. When factual issues are raised, the statement shall be
16 accompanied by an affidavit, giving the facts on which the objections are based. A copy of
17 this statement and/or affidavit shall be served on the United States Attorney.
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19 4. If the Magistrate Judge finds from the statement of objections and any
20 accompanying affidavit that there are no questions of material fact and that the petitioner is
21 entitled to enforcement of the summons as a matter of law, he/she shall recommend entry of
22 an Order Enforcing Summons without scheduling a hearing. If the statement of objections
23 and any affidavit are sufficient to raise the possibility of a valid defense to the summons, the
24 Magistrate Judge shall schedule a hearing to consider the objections.
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DATED this 13 day of August, 2015.

KYLE A. FORSYTH, WSBA #34609
Assistant United States Attorney